

Tax Bulletin

Tax Bulletin 7-07

Effective Date: April 1, 2007

Re: Utah County Increases Tourist, Recreation, Cultural and Convention Facilities Tax

Utah Code Ann. §§59-12-601 – 603 allow county governing bodies to impose a tax of up to 1 percent on all sales of prepared foods and beverages by restaurants. Utah County has adopted an ordinance increasing this tax from .65 percent to 1 percent effective April 1, 2007.

An establishment that meets the definition of a restaurant must collect the 1 percent tax on sales of prepared foods and beverages in Utah County effective April 1, 2007.

The increased tax rate will be reflected on the Tourism, Recreation, Cultural, Convention Facilities & Car Rental Tax Return beginning with the April 2007 monthly period (form TC-61FV) for monthly filers, the April-June 2007 quarterly period (form TC-61F) for quarterly filers, and the January-December 2007 annual period (form TC-61F) for annual filers.

QUESTIONS...



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